2013 DRAFTING REQUEST

Bill

Received: 3/21/2013					Received By:	mshovers		
Wante	ed:	d: As time permits				Same as LRB:		
For:		Mark Born (608) 266-2540				By/Representing:	John	
May Contact:		Chad Brown @ Leg. Council			R,	Drafter:	mshovers	
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May C	May Contact: Chad Brown @ Leg. Council, DOR, and DVA			OR,	Drafter:	mshovers			
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-	and DVA	Addl. Drafters:				
Subject:	Tax, Individual - income	Extra Copies:	Extra Copies:			
Submit via em Requester's en Carbon copy (Pre Topic: No specific pr	nail: Rep.Born@legis.wis	consin.gov				
	oility for military pay for active duty in LRB -1000/2 (Tad in Sen. Fitzgerald	•	one; Draft Assembly			
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State of Wisconsin 2013 - 2014 LEGISLATURE

LRB-1000/2 MES:eev:rs

2013 BILL



AN ACT

AN ACT to create 71.05 (6) (b) 48. of the statutes; relating to: creating an individual income tax exemption for military income received by active duty

members of the U.S. armed forces who die in a combat zone.

Analysis by the Legislative Reference Bureau

For taxable years beginning after December 31, 2012, this bill exempts from taxation all military income received from the federal government by an individual who is on active duty in the U.S. armed forces and who dies in a combat zone. The exemption applies to income received by the individual in the year in which he or she dies, and in the year before that year if the individual has not filed a return for that prior year.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 71.05 (6) (b) 48. of the statutes is created to read:

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BILL

71.05 (6) (b) 48. For taxable years that begin after December 31, 2012, any amount of basic, special, or incentive pay income, as those terms are used in 37 USC chapters 3 and 5, received from the federal government by an individual who is on active duty in the U.S. armed forces, as defined in 26 USC 7701 (a) (15), and who dies in a combat zone. The subtraction in this subdivision applies to the basic, special, or incentive pay income that is received by the individual in the year in which he or she dies, and in the year immediately preceding that year if the individual has not filed a return for the year before the year in which he or she dies.

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Rose, Stefanie

From:

Cronin, John

Sent:

Tuesday, April 02, 2013 2:09 PM

To:

LRB.Legal

Subject:

Draft Review: LRB -1955/1 Topic: Waive tax liability for military pay for active duty

military killed in a combat zone

Please Jacket LRB -1955/1 for the ASSEMBLY.